

G R S 58]

Previous references

Mt 43-58374 B Sept 1915
100-82 12 B July 95
153-1485708 2 June 1916
100-82 16 B April 1915

File No 43-15

Serial Nos 5-8

Later references

(Munimapat)

Proceed
224 32

GENERAL AND REVENUE SECRETARIAT

Serial Nos 5-8

Part B for July 1916

SUBJECT

Resolution of the Mysore city Municipal Council
resolving that the levy of water rate on shops
in Mysore city as sanctioned in G.O. No 795
be deferred until further orders on the
same subject brought before the Representative Assembly
of 1916

G.O. No 245-53 B 1676

States that for the levy of water rate the
rental value of each building or part of a
building used as a shop should be ascertained
in the same manner as for a dwelling house
or part of the house used as a dwelling and one
percent of such value should be levied as water
rate and that there is no reason to delay further
the collection of water rate and directs that the
rate be collected from the beginning of the year
1915-16 as ~~was already ordered~~ already ordered

S. H. S. S. S.
1916

GENERAL AND REVENUE SECRETARIAT

(Memorandum)

NOTES

File No

43
15

FILE HEADINGS

Water rate on shops in the Mysore City

From

The President of the Mysore City M.C.

No

167

Dated

30

12

1915

Received

1

1

1916

Diary No

2394

Enclos

Spare Copies

Serial No

5

BRIEF ABSTRACT OF LETTER

Subts for orders the resolution of the M.C. resolving that the water rate on buildings used as Mandir, shops, sanctioned under No 1889-90 M.C. 43 15 48 7 9 1915 be deferred until such pass orders on the subject brought before the Representative Assembly of 1915.

NOTES AND ORDERS

It is R.A. Subj No 389 relating to abolition of Water tax on ^{shops} taxes that is referred to in the resolution of the Municipal Council. This subject

42,

2394²
Ml File No 43 of 1915Serial
Nohas not discussed at the
Assembly2 Submitted for orders
MUKG

25 1 1916

~~3~~ 3. Put up Ml 153 & 14 &27/1 Ml 43-15-86 1 & 2 Don
27/1

4 The files referred to above are put up
5 Attention is invited to paras 9(1),
2 & 12 of the notes in Ml 153-14 & 1-6
observing that the non levy of the
water rate on shops affects the
Govt and not the Municipal Council

MUKG

28 1 1916 Sub for orders

~~3~~
Deo SecyDon
28/1

7 D.A. Subject no 389 may not
have been discussed at the
Assembly, but cannot an
extract of representation with
Secretariat mls be put
up for reference? The D.A.
Proc book has been examined
Does this mean that the subject

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General and Revenue
Secretariat

ML File No 43 of 1915

Serial
No

has been considered or
voted out as not in order?

Some reply on this point
has now to be given to
the Mysore Municipal
Council & a draft may
be put up for approval of
2 members & Division

mas
11/12

31/1/16
31/1/16

ML 197-15

29142
29153

8 Extract of the subject since received
from the Dasarah Section is placed in the
linked file This was received as a duplicate
mental subject and no note was, it is
understood, put up by office in that connection
Nowhere has it been clearly ex-
plained why water rate on shops is ob-
jected to. The R & Subject was not dis-
cussed and Mr. Vankatakrishnaiah's re-
presentation on the same subject does
not seem to elucidate the point. Correctly
water rate on shops is not based on the
basis of the Mohataraka shop tax as
stated therein but on the rental value
of the building used as shops 27

NOTE—Contn. sheet



Serial
No.

afforded a full and clear statement of
the arguments supporting the representation
may be called for, and the Mumb. President
intimated that pending orders in the
matter the tax may be collected in pursuance
of the orders already issued in that behalf.
Draft in this behalf is placed in the
file

MAG
14 2-16
15/2

is Draft of a D.O. letter to Mr. Lakshman
Rao is submitted as directed by the Asstt.
Secy

MAG
16/2
17/2

11. Revised Draft is sub?

MAG 12 18/2
25/2/16
26/2

6 13 D.O. Letter no 6455 D 3 3 1916 to
Mr. Lakshman Rao.

Invites his attention to representation
No. 10 in the address presented to the

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General and Revenue
Secretariat

Jnl File No 43 of 191

Serial
No

by Mr. Venkata Koushnanaya in Dec. 1915 and enquires whether in view of the fact that water rate on shops should be assessed on the rental value of the building used as shops the grievance would not be redressed by levying the rate accordingly instead of on the basis of the Mohatarifa shop tax as is probably the practice in the Mysore City.

7 Mr. D. D. letter No. 229 dated the 13th March 1916 from Mr. Zakahman Rao

States, in reply, that under G.O. dated the 7th Sept. 1915 water rate is leviable on shops at one per cent on the rental value of the buildings used as shops and that this is considered a hardship and suggests a modification of G.O. dated 22nd November 1902 so as to admit of the building tax being levied on the building used as shops, the shop tax being merely the trade tax for the trade carried on in the building.

15 Submitted for orders. No case seems to have been made out for deferring the levy of ~~the~~ water rate on shops.

The question of assessing the buildings used as shops to the building tax is

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General and Revenue
Secretariat

File No 43 of 1915

Serial
No.

draft is written
+ submit common
draft-

deals with- separately the grounds on which
a reconsideration of the ques-
-tion is asked for are con-
-tained in para 2 of the letter

Please put up this to
by 1902 referred to
by the Chairman
draft sub- (T)

The proposal ^{made} in para 4 of
the draft of 6 letter may be sanctioned
No other modifications are necessary
Please submit suitable draft

gms

21/3

Draft subd. for consideration

29/4/16 The draft explains itself
revised by
1/5

In this case the water-rate
on shops was imposed with
the consent of the Municipal

Committee (see File no 43-15)
at the meeting which frames
the Resolution 17 minutes
were present including

3576

7

G B S 12]

General and Revenue
Secretariat

Ind File No. 43 of 1915.

Serial
No.

Mr Venkatakrishnaiah

who brought up the subject
in the address to the
Assembly.

It is of course possible that
since the date of the meeting
(24/7/15) the views of
the Municipal Councilors
might have undergone a
change. But the Govt
7/9/15 in passing the tax
was based on a resolution
of the Municipal Com
(the draft to be passed before that)

Copies of letter

23/11/15 No 132
be put up for
ce on the file 116
65th

not

Note - Copy sheet

to - Ray J

13 minutes }
to
Drown

104
4/5/16
amt
up

R S 12]

General and Revenue
Secretariat

Jul File No.

42

of 1915.

Serial
No

Draft approved

by

95-

MT

From

9/5/16

per
9 sub

Being a matter

of some imp't ce
in Mysore City,
the papers may
be sent up to

H H

D's order

A D. O. The put
up to P S to

H H

M
18/5

Submitted to His Highness

E (linked file)

draft for approval

G

At the last Representative Assembly a representation^x was made, objecting to the levy of water rate on buildings used as shops in the Mysore City Municipality. The question has been carefully considered. The draft^y order approved by the First Member explains the nature of the water rate and the manner of its levy and directs that the order already passed regarding the levy of the rate from the beginning of the year 1915-1916 may be given effect to. The draft order may be graciously approved.

Sh. K. V. Narayana -

3rd July 1916

SP

G R S 12]

General and Revenue
Secretariat

Ml File No 43 of 1916

Serial
No

G.O. No. 245-55 of 12-7-16

Observes that the procedure presented in G.O. of the 2nd Nov 02 is applicable only in the case of houses and shop taxes, that for the levy of water rate the rental value of each building or part of a building used as a shop should be ascertained in the same manner as for a dwelling house or for the part of the house used as a dwelling and one per cent of such value should^{it} be levied as water rate and that there is no reason to delay further the collection of water rates and directs that the rate be collected from the beginning of the year 1915-16 as already ordered.

NOTE—Contn sheet.

22394

No. 167

43-15

THE CITY MUNICIPAL OFFICE, MYSORE,
Dated the 30th December 1915

From

T. G. Lukshmana Rao, Esq., L.C.M.,
President, City Municipal Council,
Mysore

To

V. R. Thyagaraj Aiyar, Esq., M.A.,
Secretary to the Govt of Mysore,
Revenue Department

Sir,

With reference to Government Order no 1889-90/M1
43-15-4 dated the 7th September 1915, sanctioning the levy of
water rate on all buildings used as mondies or shops in the
City, I have the honour to report that the marginally noted

1. Mr C. Nanjappa, B A.,
2. ,, M Venkatakrishnayya,
3. ,, N Sreekantiah,
4. ,, Mahomed Sait,
5. ,, Madappa,
6. ,, V Tiruvangada Mudaliar

six Municipal Councillors sent in
a proposition to the effect that
the levy of water rate on shops
be deferred until Government --

orders are passed on the subject brought before the last --
Representative Assembly, and the same having been placed be-
fore the Municipal Council in their meeting held on the 20th
instant it was resolved that the proposition be approved &
submitted to Government for favourable consideration

2 A copy of the resolution is herewith enclosed for
your information

3 I request you to be so good as to place the -
matter before Government and obtain their kind orders

I have the honour to be,
Sir,
Your most obedient servant,

Thyagaraj Aiyar
Sr Vice President
of the office of
the President

1916

[Handwritten signature]

From

*The President, City Muni
Council, Mysore*

To

*The Secy to Govt of Mysore,
Rev Dept*

Dated 30th

Despatched 31st

} December 1915

Received

General No 167
No

Enclosure No one

*Forwarding for orders of
Government a copy of Council
resolution in the matter of
deferring the levy of water
rate on shops until further
orders are passed on the subject
brought before the last
Representative Assembly.*

Proceedings of the eleventh (ADJOURNED)
meeting of the Mysore City Municipal Council held in the
Rangachari Memorial Hall on Monday, the 26th instant at 8 A.M.

-:U:U:U:U:U:U:U:U:U:U:-

PRESSURE.

1. T.G.Lakshmana Rao, Esquire., H.S.E., President.,
2. G.Narayana Rao, Esquire., B.A., B.L., Vice-President.,
3. B.Ramakrishna Rao, Esquire., Palace Controller, Mysore.,
4. R.A.Narasimha Iyengar, Esquire., B.A., B.L., Amildar,
Mysore Taluk.
5. Muhammad Jaffer Sahib Esquire.,
6. M.Madappa, Esquire.,
7. Benumiah, Esquire.,
8. Ganavisarada Sangeeta Vidwan Hidaroda Krishnappa, Esquire.,
9. W.Sreekantiah, Esquire.,
10. Amble' Anniah Pandit, Esquire.,
11. M.Venkatakrishniah, Esquire.,
12. H.Seetharamiah, Esquire.,
13. Rev. H.Gulliford.,

Agent.

1. A.K.Pani, Esquire., B.P.M., etc., Health Officer, Mysore City.,
2. Muhammad Sait, Esquire.,
3. Anantharajiah, Esquire.,
4. Rao Bahadur M.C.Rangiahgar, Esquire., B.A.,
5. C.Nanjappa, Esquire., B.A.,
6. T.M.Siddappa, Esquire.,
7. V.Tiruvengada Mudliar, Esquire.,

VIII Proposition from Messrs C Nanjappa, S A., M Venkata
-krishnayya and other four Municipal Councillors urging that the
levy of water rate on shops be deferred until Government orders
are passed on the same subject brought before the last Represent
-tive Assembly

Resolved that the proposition be approved and submitted to Government for favourable consideration

(Sd) 1 Lukehana Rao,

President

" C O P Y "

Ente rayana
Vice President
of the office of
The President

Dr. M. A. V. Ramanathan

6455
Dear Sir, ml 43-15-6 933 16.

Referring to your letter no. 167 dated the 30th December 1915 about the levy of water rate on shops I am directed to invite your attention to representation No. IV in the address file sent to the Dewan by Mr. M. Venkatakrishnaiah on the 19th October last, wherein it is stated that certain rule requires the levying of water rate both on the basis of house tax and shop tax.

2) I am to state that in the City of Bangalore and Mysore water rate on shops is leviable not on the basis of the mohatarf shop tax but on the rental value of the building.

as ~~shops~~ and is
the same manner as for a
house. In other words, the
water rate leviable on any
shop is one fifth of the
"tax on building" which would
be leviable ^{on} the building
used as ~~such~~ shop if that
building were assessed to
the building tax, and not ~~on any~~
^{proportion} of the Mohadarfa
shop tax levied on it

3) After reading the
aforesaid representation in
the light of your letter no
132 dated the 23rd November
1915, it looks as though
water rate is proposed to
be levied on shops in the
Mysore City at one fifth
of the Mohadarfa shop tax
on the ground that no house
tax is levied on the building
used as shop. If that is
the case, I am to request
you to kindly let me know

whether

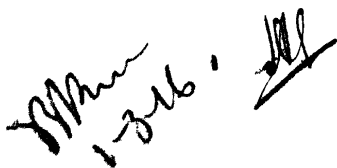
16

whether the grievance will
not be redressed by dis-
continuing the proposed in-
correct method of assessing
shops to water rate and
by resorting to the correct
procedure of first ascertain-
ing the letting value of the
building used as shop and
then fixing the rate as
a per cent of that value,
as is done in the case of
building ~~tax~~

Yours sincerely



To, J S Lakshman Rao Esq
President, Hyderabad
Municipal Council


1-2-16.

197 P 33 Mark 4
D.O. 0 229

17 9

Office of the President,
City Municipal Council, Mysore
14th March 1916

Dear Mr. Ramanathan.

4

1 With reference to your D O letter No. 6455/M1 43-15-6 dated the 3rd March 1916, about the levy of Water rate on Shops, I beg to state that it is not proposed in any of my letters that water rates on shops should be levied at one fifth of the Mohatarfa shop tax as stated in para 3 of your letter As per Government Order No 1889-90/M1 43-15-4, dated the 7th September 1915, the proposal is to levy water rate on shops at one percent on the rental value of the buildings used as shops, the rental value being fixed as in the case of all buildings, on the rent actually realized at the time for the shop premises or likely to be realized when let.

2 This levy of water rate on shop - premises, is considered a hardship by some of the Municipal Councillors and the public, as they seem to think that it is not justifiable to levy water rate on a building not used as a dwelling house and so not using water supplied by the Municipality, the persons using the shop buildings as such, having been already assessed to water rates in respect of their dwelling houses

3 I, therefore, think that the grievance will not be redressed by resorting to the procedure - prescribed in the Government order above referred to, viz by first ascertaining the letting value of the building used as a shop and then fixing the rate at one percent of that value.

GRS 23]

4/1/1916

File No 43-18

Serial No 8

Diary No of letter replied to 2394

GENERAL AND REVENUE
SECRETARIAT
()Proceedings of the Government of His Highness
the Maharaja of Mysore

READ—

the

101 .

Government Order No. 8300-L F. 161-92

Date of issue

11-7-16

dated 32nd November 1902 prescribing the

procedure for the levy of house and shop

Signed by

Mr B. Salihabai

taxes on a building used partly for dwell-

ing purposes and partly as a shop

~~Government Order No. 1530-90/Lal 43-15-4~~

2. Government Order No. 1530-90/Lal 43-15-4

dated 7th September 1915 sanctioning the

levy of a water rate on shops in the Mysore

city at 1 per cent of their rental value

3. Mysore Representative Assembly subject

over

SUBJECT

~~subject No. 389 of 1915 praying that the
levy in question be abolished.~~

~~4 The following extract from the address
presented to the Dewan by Mr. M. Venkata-
krishnayya at the Dasara Representative
Assembly of 1915— The rule that required
the levying of water rate both on the basis
of house tax and shop tax is, we submit, a
hardship. In almost every case, the same
individual will have to pay the rate twice
over. We therefore pray that water rate
on Mohatarfa shop tax may be abolished.~~

~~5. Letter No. 167 dated 30th December 1915
from the President, Mysore City Municipal
Council submitting the Council's recommenda-
tion to the effect that the levy be deferred
until final orders are passed on the
representations above referred to.~~

~~6. Subsequent correspondence ending with
letter No. 229 dated 13th March 1916 from the
same officer~~

ORDER THEREON NO 245-55ml 43-15-8 9/11/16

The representations read above arise
from a full misconception, firstly of the

*Paper under dis
posal no I*

— a — II

G R S 27]

GENERAL AND REVENUE
SECRETARIAT*(Continuation sheet draft form.)*

^ 2 water

~~of the nature and basis of the~~
~~water rate, and secondly of the~~
~~manner of its levy.~~

2. The general water rate is levied
~~not on the basis of consumption in~~
~~the buildings or lands but on the~~
~~basis of the increased values and~~
~~rents of properties, whether build-~~
~~ings or lands, which participate~~
~~in the benefits arising from the~~
~~provision of the water supply.~~
The rate is accordingly leviable--
under the Government Order of 7th
September 1915 at a fixed percentage
of the rental value of the building
and not as a fraction of the
ohatarfa shop tax levied on it, as
is wrongly expressed in the contract
referred to above.

3. The correspondence with the
President of the Mysore City
Municipal Council has disclosed
the fact that as, under the Govern-
ment

Government order of 22nd November 1902

~~read above, the rental value of a building~~

~~or part of a building used as a~~

~~shop is not determined, the action~~

~~got decided that the water rate will~~

~~be levied at 1/5th of the shop tax~~

~~in the same manner as the water rate~~

~~on houses was levied at 3/5th of the~~

~~house tax (the rates in that case~~

~~being 3% and 5% respectively of the~~

~~rental value).~~

~~4. Government observe that the~~

~~procedure prescribed in the Government~~

~~Order dated 22nd November 1902 is~~

~~applicable only in respect of the~~

~~levy of House and Shop taxes.~~

~~5. For the levy of water rate,~~

~~the rental value of each building~~

~~or part of a building used as a~~

~~shop should be ascertained in the~~

~~same manner as for a dwelling house,~~

~~or for the part of a house used as~~

~~a dwelling, and one per cent of such~~

~~value should be levied as water rate~~

This

in the case of

in the case of

G R S 27]

GENERAL AND REVENUE
SECRETARIAT

(Continuation sheet draft form.)

This amount will be considerably less than the amount apprehended by those who have made the representation. The person primarily liable to pay the rate will also be determined in accordance with Section 68 of the Municipal Regulation, and he will not necessarily be the person who pays the Mohatarfa shop tax.

6 In these circumstances, Government see no reason to delay further the collection of water rate on shops in the Mysore City, and are accordingly pleased to direct that the rate be collected from the beginning of the (current) year 1915-16 as already ordered in Government Order No 560-145-11-2 dated 20th July, 1915

Pres
Sec

WJ
9.1.16

575/16

GPR-20,33-14 14

122

6/7-16
6/5/16
Secretary to Govt
Mysore

To the President, Mysore City and District Council.
The Deputy Commissioner, Mysore.
The Deputy Commissioners of other Districts.
The District Engineer, Mysore.

**Government of His Highness the Maharaja
of Mysore.**

GENERAL AND REVENUE DEPARTMENTS

G. O. No. 245-55—Ml. 43-15-8, dated 11th July 1916

Water rate on Shops

Directs that the — in the Mysore City be collected from the beginning of the year 1915 16, as already ordered in the Government Order of the 20th July 1915

No 245-55—ML 43-15 8, DATED 11TH JULY 1916

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

READ—

Government Order No 8800—L F 161 92 dated 22nd November 1902 prescribing the procedure for the levy of house and shop taxes on a building used partly for dwelling purposes and partly as a shop

2 Government Order No 1889 90—ML 43 15 4 dated 7th September 1915 sanctioning the levy of a water rate on shops in the Mysore City at 1 per cent of their rental value

3 Dasara Representative Assembly Subject No 389 of 1915 praying that the levy in question be abolished

4 The following extract from the address presented to the Dewan by Mr Venkatakrishnayya at the Dasara Representative Assembly of 1915 The rule that requires the levying of water rate both on the basis of house tax and shop tax is we submit a hardship In almost every case the same individual will have to pay the rate twice over We therefore pray that water rate on Mohatarfa shop tax may be abolished

5 Letter No 167 dated 30th December 1915 from the President Mysore City Municipal Council submitting the Council's recommendation to the effect that the levy be deferred until final orders are passed on the representations above referred to

6 Subsequent correspondence ending with letter No 229 dated 13th March 1916 from the same officer

Order No 245 55—ML 43-15 8, dated 11th July 1916

The representations read above arise from a twofold misconception, firstly of the nature and basis of the water rate, and secondly of the manner of its levy

2 The general water rate is levied not on the basis of consumption of water in the buildings or lands but on the basis of the increased value and rents of properties, whether buildings or lands, which participate in the benefits, arising from the provision of the water supply The rate is accordingly leviable under the Government Order of 7th September 1915 at a fixed percentage of the rental value of the building and not as a fraction of the Mohatarfa shop tax levied on it, as is wrongly expressed in the extract referred to above

3 The correspondence with the President of Mysore City Municipal Council has disclosed the fact that as, under the Government Order of 22nd November 1902 read above, the rental value of a building or part of a building used as a shop is not determined, a misapprehension arose that the water-rate will be levied at $\frac{1}{3}$ th of the Mohatarfa shop tax in the same manner as the water-rate on houses was levied at $\frac{1}{3}$ th of the house tax (the rates in that case being 3% and 5% respectively of the rental value)

4 Government observe that the procedure prescribed in the Government Order dated 22nd November 1902, is applicable only in respect of the levy of house and shop taxes

5 For the levy of water rate, the rental value of each building or part of a building used as a shop should be ascertained in the same manner as for a dwelling house or for the part of a house used as a dwelling and one per cent of such value should be levied as water rate This amount will be considerably less than the amount apprehended by those who have made the representation The person primarily liable to pay the rate will also be determined in accordance with Section 65 of the Municipal Regulation, and he will not necessarily be the person who pays the Mohatarfa shop tax

No 245 55—ML 43 15 8, DATED 11TH JULY 1916

6 In these circumstances, Government see no reason to delay further the collection of water rate on shops in the Mysore City, and are accordingly pleased to direct that the rate be collected from the beginning of the year 1915 16 as already ordered in Government Order No 560—ML 43 15-2, dated 20th July 1915

L KRISHNA RAO,
Offg Secy to Govt, Rev Dept

To—The President Mysore City Municipal Council
The Comptroller Mysore Government
The Deputy Commissioner Mysore District.
The Deputy Commissioners of other Districts.
The President Bangalore City Municipal Council

Mxd —C B